

MIAMI-DADE COUNTY, FLORIDA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 2002
(in thousands)

	Bond Projects	Impact Fees	Other Capital Projects	Total Capital Projects
Assets:				
Cash and cash equivalents	\$ 152,652	\$ 71,191	\$ 47,496	\$ 271,339
Investments	285,510	67,262	44,828	397,600
Accounts receivable	525		1,148	1,673
Due from other governments			8,808	8,808
Other current assets	2,192			2,192
Total assets	<u>\$ 440,879</u>	<u>\$ 138,453</u>	<u>\$ 102,280</u>	<u>\$ 681,612</u>
Liabilities and Fund Balances:				
Liabilities:				
Accounts payable and accrued liabilities	\$ 4,068	\$ 826	\$ 2,434	\$ 7,328
Retainage payable	3,257	676	944	4,877
Due to other funds		1,994	700	2,694
Due to other governments	2,403		557	2,960
Deferred revenues			1,199	1,199
Assets held in trust		112,089	30	112,119
Total liabilities	<u>9,728</u>	<u>115,585</u>	<u>5,864</u>	<u>131,177</u>
Fund balances:				
Reserved for encumbrances	236,808	18,975	59,639	315,422
Reserved for accounts receivable			1,126	1,126
Unreserved fund balance	194,343	3,893	35,651	233,887
Total fund balances	<u>431,151</u>	<u>22,868</u>	<u>96,416</u>	<u>550,435</u>
Total liabilities and fund balances	<u>\$ 440,879</u>	<u>\$ 138,453</u>	<u>\$ 102,280</u>	<u>\$ 681,612</u>

MIAMI-DADE COUNTY, FLORIDA

**NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES**

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2002

(in thousands)

	Bond Projects	Impact Fees	Other Capital Projects	Total Capital Projects
Revenues:				
Local option gas tax			\$ 15,142	\$ 15,142
Communication tax			2,000	2,000
Special tax assessments		\$ 27,392	436	27,828
Intergovernmental revenue			20,435	20,435
Fines and forfeitures			125	125
Investment income	\$ 17,000		1,277	18,277
Other		382	22,402	22,784
Total revenues	17,000	27,774	61,817	106,591
Expenditures:				
Policy formulation and general government	4,364	1,271	19,984	25,619
Protection of people and property	6,151	1,801	2,266	10,218
Physical environment	4,880		7,831	12,711
Transportation	4,455	4,650	24,606	33,711
Health			3,870	3,870
Culture and recreation	10,548	390	507	11,445
Capital outlay	115,255	19,828	33,928	169,011
Total expenditures	145,653	27,940	92,992	266,585
Excess (deficiency) of revenues over expenditures	(128,653)	(166)	(31,175)	(159,994)
Other financing sources (uses):				
Long-term debt issued	158,215			158,215
Premium (discount) on long-term debt	6,148			6,148
Transfers in	630		56,041	56,671
Transfers out	(8,733)	(164)	(17,738)	(26,635)
Total other financing sources (uses)	156,260	(164)	38,303	194,399
Net changes in fund balances	27,607	(330)	7,128	34,405
Fund balances - beginning	403,544	23,198	89,288	516,030
Fund balances - ending	\$ 431,151	\$ 22,868	\$ 96,416	\$ 550,435